

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207500100000 CITY OF AKRON 220 REED ST AKRON, IA 51001 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	437,672		437,672	424,786																				
Less: Uncollected property taxes-levy year	0		0	0																				
Net current property taxes	437,672		437,672	424,786																				
Delinquent property taxes	0		0	0																				
TIF revenues	237,009		237,009	254,700																				
Other city taxes	176,997	0	176,997	179,409																				
Licenses and permits	3,887	0	3,887	4,115																				
Use of money and property	7,518	5,160	12,678	65,485																				
Intergovernmental	534,932	0	534,932	222,861																				
Charges for fees and service	308,575	4,740,253	5,048,828	5,142,094																				
Special assessments	0	0	0	0																				
Miscellaneous	103,501	149,239	252,740	194,357																				
Other financing sources	2,016,658	619,203	2,635,861	929,113																				
Total revenues and other sources	3,826,749	5,513,855	9,340,604	7,416,920																				
Expenditures and Other Financing Uses																								
Public safety	528,700	0	528,700	534,813																				
Public works	323,555	0	323,555	405,796																				
Health and social services	19,399	0	19,399	24,965																				
Culture and recreation	273,811	0	273,811	307,731																				
Community and economic development	88,845	0	88,845	221,466																				
General government	168,571	0	168,571	150,440																				
Debt service	802,906	0	802,906	537,183																				
Capital projects	390,929	0	390,929	390,915																				
Total governmental activities expenditures	2,596,716	0	2,596,716	2,573,309																				
Business type activities	0	4,185,268	4,185,268	4,315,485																				
Total ALL expenditures	2,596,716	4,185,268	6,781,984	6,888,794																				
Other financing uses, including transfers out	760,964	903,676	1,664,640	1,076,801																				
Total ALL expenditures/And other financing uses	3,357,680	5,088,944	8,446,624	7,965,595																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	469,069	424,911	893,980	-548,675																				
Beginning fund balance July 1, 2015	666,410	1,408,820	2,075,230	2,710,862																				
Ending fund balance June 30, 2016	1,135,479	1,833,731	2,969,210	2,162,187																				
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.																								
<table style="width: 100%; border: none;"> <tr> <td style="width: 40%; border: none;">Indebtedness at June 30, 2016</td> <td style="width: 15%; border: none;">Amount - Omit cents</td> <td style="width: 40%; border: none;">Indebtedness at June 30, 2016</td> <td style="width: 5%; border: none;">Amount - Omit cents</td> </tr> <tr> <td style="border: none;">General obligation debt</td> <td style="border: none;">\$ 1,955,000</td> <td style="border: none;">Other long-term debt</td> <td style="border: none;">\$ 0</td> </tr> <tr> <td style="border: none;">Revenue debt</td> <td style="border: none;">\$ 3,984,420</td> <td style="border: none;">Short-term debt</td> <td style="border: none;">\$ 0</td> </tr> <tr> <td style="border: none;">TIF Revenue debt</td> <td style="border: none;">\$ 0</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">General obligation debt limit</td> <td style="border: none;">\$ 3,202,428</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 1,955,000	Other long-term debt	\$ 0	Revenue debt	\$ 3,984,420	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 3,202,428
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 1,955,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 3,984,420	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 3,202,428																					

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk Printed name of city clerk Melea S. Nielsen		Date Published/Posted 11/9/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Telephone \longrightarrow		Area Code 712		Number 568-2041
Signature of Mayor or other City official (Name and Title)		Date signed 11/8/2016		

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF AKRON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	303,161	134,483			28		437,672			437,672	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	303,161	134,483		0	28		437,672		T01	437,672	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	303,161	134,483		0	28	0	437,672			437,672	6			
7	TIF revenues			237,009				237,009		T01	237,009	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	22,358						22,358		T15	22,358	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		154,639					154,639		T09	154,639	14			
15	TOTAL OTHER CITY TAXES	22,358	154,639	0	0	0	0	176,997	0		176,997	15			
16	Section B - LICENSES AND PERMITS	3,887						3,887		T29	3,887	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	170	580	419			48	1,217	5,160	U20	6,377	18			
19	Rents and royalties	6,301						6,301		U40	6,301	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	6,471	580	419	0	0	48	7,518	5,160		12,678	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants						211,000	211,000		B89	211,000	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	211,000	211,000	0		211,000	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AKRON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		183,639					183,639		C46	183,639	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	20,420						20,420		C89	20,420	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	20,420	183,639	0	0	0	0	204,059	0		204,059	60
61												61
62	Local grants and reimbursements											62
63	County contributions	20,999						20,999			20,999	63
64	Library service	27,887						27,887		D89	27,887	64
65	Township contributions	70,987						70,987		D89	70,987	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	119,873	0	0	0	0	0	119,873	0		119,873	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	140,293	183,639	0	0	0	211,000	534,932	0		534,932	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	175,434	A91	175,434	73
74	Sewer							0	124,536	A80	124,536	74
75	Electric							0	1,571,412	A92	1,571,412	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	130,821						130,821		A81	130,821	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AKRON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0	2,868,871	A89	2,868,871	89		
90	Police service fees	3,315						3,315		A89	3,315	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	5,591						5,591		A89	5,591	92		
93	Ambulance charges	103,066						103,066		A89	103,066	93		
94	Sidewalk street repair charges		19,596					19,596		A44	19,596	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	100						100		A89	100	99		
100	Park, recreation, and cultural charges	46,086						46,086		A61	46,086	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	288,979	19,596	0	0	0	0	308,575	4,740,253		5,048,828	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	78,668	2,038			10,613		91,319	120,475	U99	211,794	108		
109	Deposits and sales/fuel tax refunds	1,824						1,824	751	U99	2,575	109		
110	Sale of property and merchandise							0		U11	0	110		
111	Fines							0		U30	0	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Sales and Service	2,196						2,196	28,013		30,209	114		
115	Miscellaneous	8,162						8,162			8,162	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	90,850	2,038	0	0	10,613	0	103,501	149,239		252,740	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AKRON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	855,999	494,975	237,428	0	10,641	211,048	1,810,091	4,894,652		6,704,743	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	24,500						24,500	0	NR	24,500	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				325,293	287,497		612,790	333,931	NR	946,721	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	415,745			412,436	446,341		1,274,522	95,272		1,369,794	127		
128	Internal TIF loans and transfers in		44,618		60,228			104,846	190,000		294,846	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	440,245	44,618	0	797,957	733,838	0	2,016,658	619,203		2,635,861	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,296,244	539,593	237,428	797,957	744,479	211,048	3,826,749	5,513,855		9,340,604	132		
133												133		
134	Beginning fund balance July 1, 2015	358,193	125,510	104,830		35,617	42,260	666,410	1,408,820		2,075,230	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,654,437	665,103	342,258	797,957	780,096	253,308	4,493,159	6,922,675		11,415,834	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF AKRON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	128,540	52,310					180,850		E62	180,850	2		
3	Purchase of land and equipment	6,258						6,258		G62	6,258	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation	13,325						13,325		E04	13,325	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	762						762		E89	762	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	76,403						76,403		E24	76,403	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	171,681						171,681		E32	171,681	16		
17	Purchase of land and equipment	8,951						8,951		G32	8,951	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	50						50		E32	50	24		
25	Purchase of land and equipment	70,420						70,420		G32	70,420	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	476,390	52,310		0	0	0	528,700			528,700	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AKRON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		84,635					84,635		E44	84,635	42
43	Purchase of land and equipment	91,920	20,000					111,920		G44	111,920	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	11,310						11,310		E44	11,310	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	8,797						8,797		E44	8,797	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	106,893						106,893		E81	106,893	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	0						0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	218,920	104,635		0	0	0	323,555			323,555	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AKRON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	19,399						19,399		E79	19,399	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	19,399	0		0	0	0	19,399			19,399	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AKRON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	81,684	28,922					110,606		E52	110,606	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	31,418						31,418		E61	31,418	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	78,583						78,583		E61	78,583	130
131	Purchase of land and equipment	821						821		G61	821	131
132	Construction	52,383						52,383		F61	52,383	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	244,889	28,922		0	0	0	273,811			273,811	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	58,638		178				58,816		E89	58,816	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	30,029						30,029		E50	30,029	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	88,667	0	178	0	0	0	88,845			88,845	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AKRON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	101,015	38,325					139,340		E23	139,340	162
163	Purchase of land and equipment	0						0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	2,292						2,292		E31	2,292	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	10,511						10,511		E89	10,511	171
172	Other general government — Current operation	16,428						16,428		E89	16,428	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	130,246	38,325	0	0	0	0	168,571			168,571	176
177	Section G — DEBT SERVICE					5,347		5,347			5,347	177
178	GO Series 2012 Principal & Interest				89,593			89,593			89,593	178
179	Summer Projects LMI Principal & Interest				431,070			431,070			431,070	179
180	USDA LOAN				270,846			270,846			270,846	180
181	GO Series 2016A Principal, Interest & other charges				6,050			6,050			6,050	181
182	TOTAL DEBT SERVICE	0	0	0	797,559	5,347	0	802,906			802,906	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Reed Street Construction					390,913		390,913			390,913	184
185	Norka Drive					16		16			16	185
186	Municipal Care Center Facility							0			0	186
187	Subtotal Regular Capital Projects	0	0		0	390,929	0	390,929			390,929	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	390,929	0	390,929			390,929	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,178,511	224,192	178	797,559	396,276	0	2,596,716			2,596,716	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AKRON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								137,573	E91	137,573	198				
199	Purchase of land and equipment							0	G91		0	199				
200	Construction							-517	F91		-517	200				
201	Sewer and sewage disposal — Current operation							56,673	E80		56,673	201				
202	Purchase of land and equipment							1,445	G80		1,445	202				
203	Construction							115,861	F80		115,861	203				
204	Electric — Current operation							1,297,974	E92		1,297,974	204				
205	Purchase of land and equipment							0	G92		0	205				
206	Construction							0	F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AKRON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								2,530,008	E89	2,530,008	238
239	Purchase of land and equipment							6,161	G89		6,161	239
240	Construction								F89		0	240
241												241
242	Enterprise Debt Service							40,090			40,090	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,185,268		4,185,268	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,178,511	224,192	178	797,559	396,276	0	2,596,716	4,185,268		6,781,984	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		381,512			84,606		466,118	903,676		1,369,794	255
256	Internal TIF loans/repayments and transfers out			294,846				294,846			294,846	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	381,512	294,846	0	84,606	0	760,964	903,676		1,664,640	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,178,511	605,704	295,024	797,559	480,882	0	3,357,680	5,088,944		8,446,624	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						253,308	253,308			253,308	263
264	Restricted	314,337	59,399	47,234	398	299,214		720,582			720,582	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	161,589						161,589			161,589	267
268	Total Governmental	475,926	59,399	47,234	398	299,214	253,308	1,135,479			1,135,479	268
269	Proprietary								1,833,731		1,833,731	269
270	Total ending fund balance June 30, 2016	475,926	59,399	47,234	398	299,214	253,308	1,135,479	1,833,731		2,969,210	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,654,437	665,103	342,258	797,957	780,096	253,308	4,493,159	6,922,675		11,415,834	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF AKRON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z00 \$		625,988	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. 2011 Refinancing	19U 420,000	29U 0	39U 420,000	49U 0	49U	49U	49U	I89 11,070	
11. Care Center 2012 GO	19U 1,085,000	29U 0	39U 60,000	49U 1,025,000	49U	49U	49U	I89 29,093	
12. 8 Plex Assisted Living	19U 233,695	29U 0	39U 28,640	49U	49U	49U 205,055	49U	I89 5,239	
13. USDA Loan	19U 3,916,381	29U 0	39U 137,016	49U	49U	49U 3,779,365	49U	I89 133,830	
14. GO Bonds 2016A	19U 0	29U 930,000	39U 0	49U 930,000	49U	49U	49U	I89 0	
Total long-term debt	5,655,076	930,000	645,656	1,955,000	0	3,984,420	0	179,232	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				\$	64,048,564
				x .05 = \$	3,202,428

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,969,210	2,969,210
	REMARKS				